



DOCKET FILE COPY ORIGINAL

Docket No 06-181

P.O. Box 65036 • Virginia Beach, VA 23467 • (757) 420-2625  
www.JoyMinistries.tv

Received & Inspected

OCT 29 2013

October 22, 2013

FCC Mail Room

Federal Communications Commission  
445 12<sup>th</sup> Street S.W.  
Washington, DC 20554

Case # CGB-CC-0044

Petition for Closed Captioning Exemption  
Request for Supplemental Information

I am replying to your letter dated September 27, 2013, regarding closed captioning requirements for the program "Joy in the Morning with Danette Crawford" based on the undue burden standards set forth in the Commission's Rules.

Enclosed is a copy of Joy Ministries' compilation for 2011 and 2012. We are requesting closed captioning exemption on the basis of the following:

- We have contacted several closed captioning companies to receive quotes for closed captioning services. Two of the companies we received quotes from include Caption Media and Video Caption Corporation (see ATTACHMENT A). The quotes ranged from \$272-\$360 per episode. This quote does not include the costs of tape stock and shipping and handling. Annual costs to caption our programs would be at least \$27,820 not including the shipping and handling costs or all of the tape stock that we would need. ***This estimate does not reflect the true cost that it would be to the ministry as the expense would double when we factor in shipping and handling and the additional tape stock. This also does not include integrating closed captioning on previously recorded programs.***
- We are unable to add closed captioning to our programs "in house." In order to do close captioning services "in house," it would be necessary to purchase new hardware, software and pay an employee who specializes in video editing. Joy Ministries does not own or operate any of its video production, editing equipment or production facilities.
- We have contacted several businesses to request sponsorship for the closed captioning services. Our requests for sponsorship have been declined. We have also requested sponsorship and discounted services from all of our current networks (six total). These requests have been declined (See ATTACHMENT B for examples).

Closed captioning would impose an undue economic burden based on the following:


- Joy Ministries is a non profit 501 c(3) organization that is meeting the needs of the poor and disadvantaged in the Hampton Roads community. If required to provide closed captioning services, money would be taken from vital humanitarian educational and mentoring programs that operate among low-income neighborhoods.
- All of Joy Ministries humanitarian efforts and the "Joy in the Morning" television program are fueled by donors. In a time and economy where donor support is difficult to obtain, we do not have the means to provide captioning for the "Joy in the Morning" program.

- Providing closed captioning services would also cause us to withdraw from several of the television networks that we have provided consistent programming to, due to budget constraints.

On our television program, we type out all scriptures on the full screen. In addition, we make typed study notes available of all of the messages of the "Joy in the Morning" programs upon request.

Again, we respectfully request that "Joy in the Morning" be exempt from the closed captioning requirements for the above stated reasons. Please see the enclosed AFFIDAVIT (See ATTACHMENT C). Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Danette J. Crawford". The signature is fluid and cursive, with the first name "Danette" being more prominent.

Danette J. Crawford, President  
Joy Ministries

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OCT 29 2013

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## ATTACHMENT A

### QUOTES

#### Quote for Caption Media

Quote received October 2013-

Caption Media quoted price of \$360 per episode for rolling captions. This would not include additional copies- just one mini DV.

#### Quote for Video Caption Corporation

##### Closed Captioning Your Weekly Shows

Constance Carlson (ccarlson@vicaps.com) Add contact

10/18/2013 10:38 AM

To: Danette Joy Crawford;

Cc: Rita Caswell; Tiffany Thomas; Traffic Department;

Hi Crystal,

It was a pleasure making your acquaintance today! As I mentioned to you, we gave special pricing to your former colleague, Janita, last year around this timeframe. In speaking with management, we'd be delighted to extend the same rates for our services!

Here is our quote:

Video Caption Corporation would be delighted to assist the Joy Ministries organization with its needs for closed captioning services. As I understand it, you would supply your show to us on BetaSP. Our deliverable to you would be a Closed Caption Master and 4 copies on BetaSP or comparable tape stock.

Pricing: \$535 (discounted)

Price includes transcription, captioning (Basic Roll-up Style Captions), encoding to tape, and tape stock. Our standard turnaround for your project is 3 business days. As a regular client of ours, we would waive rush fees on expedited 2-day turnarounds and significantly discount our rates on faster turnarounds (including same day) and other services!

Crystal - it would be an honor for us to work with Joy Ministries! Once you talk with your Production Team to determine the exact deliverables to each station, we can refine the quote for you.

Per our conversation, I'll give you a call next Friday.

Many thanks,

Constance

Constance Carlson  
Vice President, Sales & Marketing

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## ATTACHMENT B

### SUPPORT FROM PROGRAMMING DISTRIBUTORS

#### closed captioning

Kelcey Bridges (KBridges@tbn.org) Add contact

10/18/2013 11:23 AM

To: Danette Joy Crawford;

Statement regarding closed captioning:

Unfortunately, TBN does not offer the option to buy closed captioning for programming. If a local program is interested in closed captioning options, it is the responsibility of that party.

Thank you.

Kelcey Bridges

WTTC-TV (Trinity Broadcasting Network)  
1333 Regent University Drive Suite #202 | Virginia Beach, VA 23464  
Phone: 757-605-2600 | Fax: 757-305-9075  
[kbbridges@tbn.org](mailto:kbbridges@tbn.org) | [www.tbn.org](http://www.tbn.org)

To: Danette Crawford;

Greetings,

We have contacted LeSea on your behalf. They do not do their closed captioning internally thus they cannot honor your request for free closed captioning at this time. They extend their sincere regret.

Kind Regards,

Lori Bell

OCT 29 2013

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**ATTACHMENT C**

**AFFIDAVIT**

I, Rev. Danette Crawford, President of Joy Ministries, Virginia Beach, Virginia, do hereby make oath before the undersigned and vow that the statements contained in my petition to the FCC dated October 18, 2013, regarding exemption from closed captioning of our television program "Joy in the Morning" based on undue burden rule are true and correct to the best of my knowledge and ability.

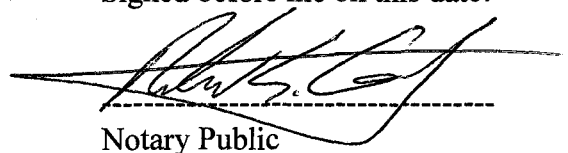
State of Virginia

City of Virginia Beach, Virginia, to wit

This day personally appeared before the undersigned Rev. Danette Crawford, President of Joy Ministries located in Virginia Beach, Virginia, who made oath before me in my jurisdiction the foregoing statements, by her are true and correct to the best of her knowledge and ability.

Danette J. Crawford, President 10-23-13  
Name, Title Date

Signed before me on this date:

  
Notary Public

Commission Expires: 12-31-2017

ANDREW S GRAF  
NOTARY PUBLIC 7537863  
COMMONWEALTH OF VIRGINIA  
MY COMMISSION EXPIRES 12-31-2017

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**JOY MINISTRIES EVANGELISTIC ASSOCIATION, INC.**

**FINANCIAL STATEMENTS**

**For The Years Ended December 31, 2012 and 2011**

## Table of Contents

## Page

Accountants' Compilation Report

1

### Financial Statements:

Statements of Financial Position

2

Statements of Activities

3

Statements of Functional Expenses

4

Statements of Cash Flows

5

Notes to Financial Statements

6-7



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OCT 29 2013  
FCC Mail Room

### Accountants' Compilation Report

Board of Directors  
Joy Ministries Evangelistic Association, Inc.  
Virginia Beach, Virginia

We have compiled the accompanying statements of financial position of Joy Ministries Evangelistic Association, Inc. as of December 31, 2012 and 2011, and the related statements of activities, functional expenses, and cash flows for the years then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

*Colonial CPA Group, PLC*  
Colonial CPA Group, PLC

February 21, 2013

### Colonial CPA Group, PLC

1730 F-George Washington Mem. Hwy • Yorktown, VA 23693  
Office (757) 890-1234 • Fax (757) 890-9675 • [www.ColonialCPA.com](http://www.ColonialCPA.com)



## JOY MINISTRIES EVANGELISTIC ASSOCIATION, INC

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## STATEMENTS OF FINANCIAL POSITION

December 31, 2012 and 2011

## ASSETS

	<u>2012</u>	<u>2011</u>
CURRENT ASSETS		
Cash	<u>\$ 63,873</u>	<u>\$ 21,351</u>
EQUIPMENT, At Cost, Net of Accumulated Depreciation	<u>19,517</u>	<u>23,713</u>
TOTAL ASSETS	<u><u>\$ 83,390</u></u>	<u><u>\$ 45,064</u></u>

## LIABILITIES AND NET ASSETS

	<u>2012</u>	<u>2011</u>
CURRENT LIABILITIES		
Accounts Payable	<u>\$ 7,052</u>	<u>\$ 5,934</u>
NET ASSETS		
Unrestricted	<u>76,338</u>	<u>39,130</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 83,390</u></u>	<u><u>\$ 45,064</u></u>

The accompanying notes are an integral part of these financial statements.

See Accountants' Compilation Report.

## JOY MINISTRIES EVANGELISTIC ASSOCIATION, INC

STATEMENTS OF ACTIVITIES  
For the Years Ended December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
UNRESTRICTED REVENUE AND OTHER SUPPORT		
Contributions	\$ 689,749	\$ 557,146
Donated Airtime Services	260,000	156,000
Conference Fees	11,690	8,460
Interest income	<u>-</u>	<u>10</u>
TOTAL UNRESTRICTED REVENUE AND OTHER SUPPORT	<u>961,439</u>	<u>721,616</u>
EXPENSES		
Program Services	790,639	621,516
Support Services	89,580	76,595
Fundraising	<u>44,012</u>	<u>43,160</u>
TOTAL EXPENSES	<u>924,231</u>	<u>741,271</u>
CHANGE IN UNRESTRICTED NET ASSETS	37,208	(19,655)
UNRESTRICTED NET ASSETS - Beginning of Year	<u>39,130</u>	<u>58,785</u>
UNRESTRICTED NET ASSETS - End of Year	<u><u>\$ 76,338</u></u>	<u><u>\$ 39,130</u></u>

The accompanying notes are an integral part of these financial statements.

See Accountants' Compilation Report.

## JOY MINISTRIES EVANGELISTIC ASSOCIATION, INC

## STATEMENTS OF FUNCTIONAL EXPENSES

For the years ended December 31, 2012 and 2011

	2012				2011			
	Program Services	Support Services	Fund- raising	Total Expenses	Program Services	Support Services	Fund- raising	Total Expenses
Salaries	110,219	40,357	4,170	154,746	100,991	40,344	3,919	145,254
Employee Benefits	8,668	1,734	1,156	11,558	7,822	1,565	1,043	10,430
Payroll Taxes	4,115	1,755	182	6,052	2,557	1,037	100	3,694
Total Salaries & Related Expenses	<u>123,002</u>	<u>43,846</u>	<u>5,508</u>	<u>172,356</u>	<u>111,370</u>	<u>42,946</u>	<u>5,062</u>	<u>159,378</u>
Advertising	-	1,921	-	1,921	-	955	-	955
Appreciation	-	237	2,132	2,369	-	860	2,579	3,439
Bank Charges	-	5,428	-	5,428	-	5,804	-	5,804
Conferences	5,000	-	-	5,000	10,366	-	-	10,366
Contract Labor	8,140	-	-	8,140	18,705	-	-	18,705
Contributions	49,125	-	-	49,125	42,425	-	-	42,425
Depreciation	5,729	-	-	5,729	3,462	-	-	3,462
Fundraising	-	-	1,728	1,728	-	-	7,084	7,084
Insurance	-	5,121	-	5,121	-	3,989	-	3,989
Maintenance	-	3,700	-	3,700	-	874	-	874
Ministry Supplies	560	-	-	560	436	-	-	436
Miscellaneous	-	3,118	3,118	6,236	-	2,265	665	2,930
Office Expenses	-	12,236	-	12,236	-	6,913	-	6,913
Outreach	165,999	-	6,788	172,787	45,872	-	-	45,872
Postage	6,285	-	2,095	8,380	18,356	-	6,119	24,475
Printing	7,419	-	2,515	9,934	16,839	-	5,613	22,452
Professional Fees	-	5,649	-	5,649	-	2,500	-	2,500
Rent	20,858	6,952	-	27,810	30,063	7,516	-	37,579
Resource Products	912	-	912	1,824	121	-	121	242
Taxes	-	153	-	153	-	413	-	413
Television Outreach	353,391	-	18,599	371,990	288,345	-	15,176	303,521
Telephone	11,111	617	617	12,345	13,333	741	741	14,815
Travel	15,382	-	-	15,382	11,053	-	-	11,053
Utilities	1,806	602	-	2,408	3,277	819	-	4,096
Vehicle	15,920	-	-	15,920	7,493	-	-	7,493
Total Expenses	<u>\$ 790,639</u>	<u>\$ 89,580</u>	<u>\$ 44,012</u>	<u>\$ 924,231</u>	<u>\$ 621,516</u>	<u>\$ 76,595</u>	<u>\$ 43,160</u>	<u>\$ 741,271</u>

The accompanying notes are an integral part of these financial statements.

See Accountants' Compilation Report.

JOY MINISTRIES EVANGELISTIC ASSOCIATION, INC

STATEMENTS OF CASH FLOWS  
For the Years Ended December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Unrestricted Net Assets	\$ 37,208	\$ (19,655)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation	5,729	3,462
Changes in Assets and Liabilities		
Increase (Decrease) In:		
Accounts Payable	<u>1,118</u>	<u>(5,788)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>44,055</u>	<u>(21,981)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Furniture and Equipment	(1,533)	(25,434)
NET INCREASE (DECREASE) IN CASH	42,522	(47,415)
CASH, BEGINNING OF YEAR	<u>21,351</u>	<u>68,766</u>
CASH, END OF YEAR	<u>\$ 63,873</u>	<u>\$ 21,351</u>

The accompanying notes are an integral part of these financial statements.  
See Accountants' Compilation Report.

JOY MINISTRIES EVANGELISTIC ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011

**NOTE 1 - NATURE OF ORGANIZATION**

Joy Ministries Evangelistic Association, Inc. ("Joy Ministries") is an evangelistic outreach organization designed to support single parent and low-income families. Its mission is to minister salvation and restoration to God's people. Joy was established in 1989 and seeks to share the gospel message both nationally and internationally through television, conferences, seminars and creative outreach methods.

Joy Ministries offers a variety of programs, such as Back-to-Work Program, First Day Challenge, Foreign and General Missions, Mother's Day Celebration, Single Mom's Life Group, Summer Reading Camp, Television Outreach, Women's Conferences, and Youth Outreach, among others.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation** Joy Ministries is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Support that is restricted by the donor is, however, reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. The Organization has no temporarily or permanently restricted net assets.

**Estimates** Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenses. Actual results could vary from those estimates.

**Donated Services** Joy Ministries receives a substantial amount of donated services. Donated services are recognized if the services received create or enhance nonfinancial assets or require specialized skills which would need to be purchased if not provided by donation. Such professional services, primarily broadcast airtime, recognized by Joy Ministries for the years ended December 31, 2012 and 2011 was \$260,000 and \$156,000 respectively.

JOY MINISTRIES EVANGELISTIC ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011

**Functional Expenses** Joy Ministries allocates its expenses on a functional basis among its programs, supporting services, and fundraising. Expenses that can be identified with a specific program, supporting services, or fundraising are allocated directly. Other expenses that are common to several functions are allocated by other means.

**Equipment** Equipment is recorded at cost when purchased and at estimated fair market value when received as donations. Generally, assets with a cost or fair value greater than \$500 are capitalized. Maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently. Depreciation expense is calculated using the straight-line method, based on the following useful lives:

<u>Asset Category</u>	<u>Useful Life</u>
Furniture and equipment	5 years
Vehicles	4-5 years

**Income Taxes** Joy Ministries is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code; however, it is required to file federal income tax returns. Tax years before 2009 are no longer subject to income tax examination. Management continually evaluates tax positions reflected in the Organization's tax filings and does not believe any material uncertain tax positions exist.

**Subsequent Events** Joy Ministries has evaluated subsequent events through February 15, 2013, the date which the financial statements were available for issue.

**NOTE 3: CONCENTRATIONS OF CREDIT RISK**

At various times during the year presented, Joy Ministries may have had on deposit with a single financial institution more than \$250,000, which is the basic limit currently insured by the Federal Deposit Insurance Corporation (FDIC).

**NOTE 4: OPERATING LEASE**

Joy Ministries rents its facility using an operating lease which expired in July 2012 at which time it reverted to month-to-month. Rent expense totaled \$27,810 and \$37,579, respectively, for the years ended December 31, 2012 and 2011.